

MAR 20 2007

60,137-207; 136-3032-U

**IN THE UNITED STATES PATENT AND TRADEMARK OFFICE**

Applicant: Eugene A. Helmetsie

Serial Number: 10/774,339

Filed: February 6, 2004

Group Art Unit: 3751

Examiner: Le, Huyen D

Title: Configurable Modular Shower Surround Features

Commissioner for Patents  
P.O. Box 1450  
Alexandria, VA 22313-1450

**NOTICE OF APPEAL**

Dear Sir:

Applicant hereby appeals the final rejection of December 21, 2006. Fees in the amount of \$500.00 may be charged to Deposit Account No: 50-1482 in the name of Carlson, Gaskey & Olds. If any additional fees are necessary, you are hereby authorized to charge the same deposit account.

Respectfully submitted,



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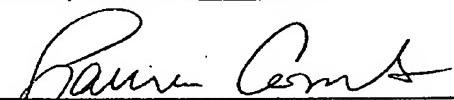
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Dated: March 20, 2007

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CERTIFICATE OF TRANSMISSION UNDER 37 CFR 1.8

I hereby certify that this correspondence is being facsimile transmitted to the United States patent and Trademark Office, fax number (571) 273-8300, on March 20, 2007.

  
Laura Combs